

S E C R E T

Attachment A

25X1A

Journal Entries Illustrating "M" Account Transactions

1. Opening entries to establish in "M" accounts the total amounts of unliquidated obligations applicable to lapsed appropriations, based upon memorandum advice from the Budget Division:
  - (a) Debit: 106.M - Disbursing Funds  
  
Credit: 106.\_ - Disbursing Funds (lapsed years)  
(To establish in account 106.M a balance equal to the total amount of unliquidated vouchered funds obligations and confidential funds obligations)
  - (b) Debit: 505.\_ - Appropriations Available for Allotment (lapsed years)  
  
Credit: 135.M - Appropriated Funds Allotted for Confidential Operations  
  
520.M - Unliquidated Obligations  
(To establish in accounts 135.M and 520.M the total amounts of unliquidated confidential funds obligations and vouchered funds obligations, respectively, applicable to lapsed appropriations)
2. Expenditures, refunds, and reimbursements applicable to lapsed appropriations will be recorded in the "M" accounts in a manner consistent with established procedures for recording such transactions applicable to "active" appropriations.
3. Annual entries to adjust "M" accounts, based upon memorandum advice from the Budget Division, to equal total amount of unliquidated obligations applicable to lapsed appropriations, including unliquidated obligations applicable to the currently lapsing year (these entries shall be accomplished each year by 30 November as of the preceding 30 June, and shall be made concurrently with the closing of the budgetary accounts for the currently "lapsing" appropriation):

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- (a) Debit: 505.M - Appropriations Available for Allotment  
Debit or Credit: 510.M - Unobligated Allotments  
Debit or Credit: 520.M - Unliquidated Obligations  
(To transfer to account 520.M  
amounts recorded in account 505.M  
and 510.M during the fiscal year.)
- (b) Debit: 135.M - Appropriated Funds Allotted for Confidential  
Operations
- Credit: 136.M - Disbursements of Appropriated Funds Charge-  
able to Confidential Funds Allotments -  
DCI Certification
- 137.M - Disbursements by Fiscal Chargeable to Confi-  
dential Funds Allotments - No DCI Certifica-  
tion  
(To transfer to account 135.M amounts recorded  
in accounts 135.M and 137.M during the fiscal  
year in order to reduce account 135.M to an  
amount equal to "M" funds available for un-  
liquidated confidential funds obligations.)

NOTE: Entries 3(a) and 3(b) above are in effect "preadjustment"  
entries; the sum of the resulting balances in accounts 135.M  
and 520.M should then equal the sum of the balances in accounts  
106.M and 152.9.M.

- (c) Debit: 505.M - Appropriations Available for Allotment (year  
of "lapsing" appropriation)
- Credit: 135.M - Appropriated Funds Allotted for Confidential  
Operations
- 520.M - Unliquidated Obligations  
(For amounts necessary to increase 135.M  
and 520.M to total amounts of unliquidated  
confidential funds obligations and vouchered  
funds obligations, respectively, applicable  
to "lapsed" appropriations.)
- (d) Debit: 152.9.M - Accounts Receivable - Other
- Credit: 152.9 - Accounts Receivable - Other (for year of  
lapsing appropriation)  
(For amount necessary to increase 152.9.M  
to total amount of receivables applicable  
to "lapsed" appropriations.)

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(e) Debit: 106.M - Disbursing Funds

Credit: 106.\_ - Disbursing Funds (for year of "lapsing"  
appropriation)  
(For amount necessary to increase 106.M  
to a balance which in combination with  
account 152.9.M will equal the sum of ac-  
counts 135.M and 520.M.)

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